

**LIQUOR COMMISSION
CITY AND COUNTY OF HONOLULU**

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KIRK CALDWELL
MAYOR



March 15, 2016

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ADMINISTRATOR

ANNA C. HIRAI
ASSISTANT ADMINISTRATOR

TO: ALL LIQUOR LICENSEES

FROM: *fa* *Anna C Hiran*
FRANKLIN DON PACARRO, JR., ADMINISTRATOR

SUBJECT: RENEWAL OF LIQUOR LICENSES FOR FISCAL YEAR 2017 (FY17)
(July 1, 2016 to June 30, 2017)

Your current liquor license will expire at 12 midnight on June 30, 2016. To continue to purchase and/or sell liquor, your liquor license must be renewed and posted/displayed at the licensed premise on July 1, 2016. Instructions and information on the renewal process are provided. **PLEASE READ THE ATTACHED INSTRUCTIONS CAREFULLY.** If you have any questions on the renewal process, please email the Licensing Clerk at liq-licensing@honolulu.gov.

ALL REQUIREMENTS BELOW MUST BE MET BEFORE A LIQUOR LICENSE WILL BE ISSUED.

- ☐ Submission of FY17 Liquor License Renewal Application (green) form completed, signed, and dated
- ☐ Payment of the Annual Fee in full
- ☐ Submission of Certificate of Good Standing (COGS) not more than 60 days before date of filing †
- ☐ Submission of Pre-Tax Clearance forms from DOTAX AND IRS;
OR an original or certified DOTAX Form A-6; OR a current IRS/DOTAX payment plan.* †
- ☐ Submission of Certificate of Insurance (COI) - reflecting \$1,000,000 in liquor liability insurance coverage in effect on July 1, 2016. (Applicable for certain liquor license classes. See attached instructions sheet.)
- ☐ NO outstanding fines, fees, other charges, or financial reports due to the Honolulu Liquor Commission

*** NEW - PRE-TAX CLEARANCES, A-6 FORMS, AND IRS/DOTAX PAYMENT PLAN(S):**

The Internal Revenue Service (IRS) and the State of Hawaii Department of Taxation (DOTAX) will be mailing separate "Pre-Tax Clearance" documents – one each from the IRS and DOTAX – to licensees who meet the tax clearance requirements. Licensees who do not receive both "Pre-Tax Clearance" documents must file an original or certified DOTAX Tax Clearance Form A-6, stamped by the IRS and DOTAX. *Refer to 2(d) in the Instructions to renew.* **Please contact DOTAX for questions on how to obtain an original or certified Tax Clearance Form A-6.**

† If HB2422, HD1 (or any successor draft of this bill), becomes law before you renew your license, a Certificate of Compliance issued by Hawaii Compliance Express may be accepted in satisfaction of this requirement.

State of Hawaii Department of Taxation (DOTAX)

TAXPAYER SERVICES BRANCH
P.O. Box 259
Honolulu, HI 96809-0259
OR
830 Punchbowl Street
Ph: (808) 587-4242/ Toll Free: 1-800-222-3229
Fax: (808) 587-1488

State of Hawaii Tax Clearance Form A-6
(Available on line)

<http://www.state.hi.us/tax/current/a6.pdf>

Internal Revenue Service (IRS)

TAX PAYER ASSISTANCE CENTER
(BY APPOINTMENT ONLY – Call Toll Free: 1-844-545-5640)
300 Ala Moana Blvd., RM 1-128
Ph: (808) 566-2748
Fax: (808) 524-5950

Federal Form 8821 – Tax Information Authorization
(Available on-line)

<http://www.irs.gov/pub/irs-pdf/f8821.pdf>

INSTRUCTIONS TO RENEW THE LIQUOR LICENSE

1. LICENSE RENEWAL:

The completed renewal application, annual fee payment and all required supporting documents should be received at the Honolulu Liquor Commission (HLC) by **Tuesday, May 31, 2016**, in order to be mailed out from or picked-up at the HLC beginning on **Wednesday, June 15, 2016**.

NOTE: If you elect **NOT** TO RENEW your liquor license, attach a written statement of intent, with an original authorized signature. The signature must be that of an officer, member or authorized agent of record. Please attach the written notification of intent to the unsigned renewal application and file at the earliest possible date.

2. SUBMIT THE FOLLOWING TO RENEW YOUR LIQUOR LICENSE:

- a. Original completed, signed, and dated renewal application form.
- b. Payment of the applicable license fee. The check should be signed and made payable to the "City and County of Honolulu". **DO NOT MAIL CASH.** Cash or credit card payments are ONLY accepted over-the-counter at the HLC during office hours.
- c. Certificate of Good Standing (COGS) not less than 60 days from the date of filing.
(Note: a *SOLE PROPRIETER* of a liquor license is not required to submit a COGS.)
- d. FY17 Pre-Tax Clearance forms from both the DOTAX and IRS; OR an original or certified DOTAX Form A-6; OR a current IRS/DOTAX payment plan. ALL STAMPS MUST BE LEGIBLE.
- e. A Certificate of Insurance (COI) reflecting \$1,000,000 LIQUOR LIABILITY INSURANCE COVERAGE, IN EFFECT ON JULY 1, 2016. The insured liquor licensee must be named on the certificate. Note: CLASSES - 1 (Manufacturer), 3 (Wholesaler), 7 (Vessel) and 9 (Tour/Cruise Vessel) and certain class 4 (Retail Dealers) are not required to submit a liquor liability insurance certificate.

NOTE: A license **WILL NOT BE MAILED OR ISSUED** if there are discrepancies; missing payment(s) or document(s); unpaid fines, fees, or unpaid miscellaneous charges; and/or outstanding or unfiled Gross Liquor Sales (GLS) reports. A license **WILL NOT BE MAILED** if missing items are filed after May 31, 2016. Please provide contact information (phone number and e-mail address) to resolve outstanding issues.

3. WHO IS AUTHORIZED TO SIGN:

- a. ONLY the corporate/club officers or directors, member(s) of a Member-Managed LLC, manager(s) of a Manager-Managed LLC or general partners of a partnership on file with the Honolulu Liquor Commission may sign.
- b. If someone who signs the renewal application is not listed in the Licensee (Owner) portion of the renewal application, an original, dated letter of authorization or HLC Form LIQ-LIC-106, or a copy of a Power-of-Attorney (POA) must be filed. LLC members may file documentation to authenticate authorization to sign the liquor license renewal application.

4. ADDITION OR DELETION OF OFFICERS/DIRECTORS/25%+STOCKHOLDERS/LLC-MEMBER(S) OR MANAGER(S) OR PARTNER(S):

Forms to report changes are available on our website, under "Forms/Documents", at: www.honolulu.gov/liq. You must report changes in your address and/or telephone number of the current owner on a separate sheet attached to the renewal form.